

# Employer Brochure

Services for Employers



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Employment  
**SECURITY**

[www.nhes.state.nh.us](http://www.nhes.state.nh.us)

We're working to keep NH Working

## Our Message to Employers

NH Employment Security (NHES) provides free services, programs and resources to employers and job seekers. We are a proud member of America's Workforce Network and NH WORKS. We offer a self-directed environment to make it easier for employers and job seekers to get all the information they need in one place and in one visit. Most of this information about services, resources, and publications is also available on our Website at [www.nhes.state.nh.us](http://www.nhes.state.nh.us). Comprehensive information about Unemployment Compensation taxes and benefits, employer services and economic and labor market information is on-line. Some forms are also available for easy printing. We link to many economic development and business sites (including government information about starting a new business), chambers of commerce, other federal, state, county, and government sites, community and supportive service agencies, America's Job & Talent Bank and NH WORKS.

Publications and forms are also available for viewing, printing and downloading.

Our goal is to provide economic, labor market, employment, education, training, and social service information necessary to build a quality workforce and to help your business grow. Contact your local Employment Security office for more details on any of the programs and services listed in this brochure. To access information about services and resources offered from NH WORKS, visit [www.nhworks.org](http://www.nhworks.org)

## NHES Resource Centers/NH WORKS are located within NHES Local Offices

**Berlin** 151 Pleasant St., P.O. Box 159, 03570-0159 Tel: 752-5500  
**Claremont** 404 Washington St., P.O. Box 180, 03743-0180 Tel: 543-3111  
**Concord** 10 West St., P.O. Box 1140, 03302-1140 Tel: 228-4100  
**Conway** 518 White Mountain Highway, 03818-4205 Tel: 447-5924  
**Keene** 109 Key Rd., 03431-3926 Tel: 352-1904  
**Laconia** 426 Union Ave., STE 3, 03246-2894 Tel: 524-3960  
**Lebanon** 85 Mechanic St., Spinning & Weaving Bldg., 03766-1506 Tel: 448-6340  
**Littleton** 646 Union Street, Ste 100, 03561-5314 Tel: 444-2971  
**Manchester** 300 Hanover St., 03104-4957 Tel: 627-7841  
**Nashua** 6 Townsend W., 03063-1217 Tel: 882-5177  
**Portsmouth** 2000 Lafayette Road, 03801-5673 Tel: 436-3702  
**Salem** 29 South Broadway, 03079-3026 Tel: 893-9185  
**Somersworth** 243 Rte. 108, 03878-1512 Tel: 742-3600

NH Employment Security is a proud member of America's Workforce Network & NH WORKS.

*NHES is an Equal Opportunity Employer and complies with the Americans with Disabilities Act. Auxiliary aids and services are available upon request of individuals with disabilities.*

TDD/TTY ACCESS: RELAY NH 1-800-735-2964.



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## **Employer Services**

### **Specialized Employer Services and Rapid Response**

We offer specialized Employment Services to those employers who request it, based on the availability of our staff. Assistance for ex-employees includes O\*NET for career information and transferable skills assistance. For a large reduction in force, we are part of a Rapid Response Team of agency representatives who can provide information to your employees about unemployment compensation, employment services, training and other supportive service information.

## **Posters**

### **Do you have all the required federal and state posters?**

We will send you our Unemployment Compensation poster required by law and as a courtesy, request all required posters be sent to you from the Equal Employment Opportunity Commission, the Federal Department of Labor, the State Department of Labor, OSHA, and the Human Rights Commission. Please request by calling (603) 228-4191.

## **Recruitment and Referral of Job Applicants**

### **Local, Statewide, and National Recruitment**

#### **● On-line Job Match System**

Employers can open job orders on-line at [www.nhes.state.nh.us](http://www.nhes.state.nh.us) or call or FAX their local office to open job orders. When the information is entered into our Job Match System, the system will automatically match employer requirements to active registrations. Employers will receive the matches in the mail, or if requested, by FAX. Employers who want to receive more applicant matches are encouraged to expand the criteria of their job order.

#### **● America's Job Bank**

For national recruitment, link to America's Job Bank (AJB) by using the Internet at [www.ajb.dni.us](http://www.ajb.dni.us) tel: 1-800-833-3000.

#### **● NHES Resource Centers**

These centers are located within our thirteen local NHES offices. Employers may use these centers for recruiting purposes, depending on availability. You may also access the information about services, programs, and publications found in the centers on the NHES Web Site at [www.nhes.state.nh.us](http://www.nhes.state.nh.us)

#### **● Job Development**

Applicants who we interview may not always match to jobs presently in our job bank system. We will then attempt a cold call to match the applicant's skills with employers we know in the area who may utilize these skills.

#### **Mass Recruitment**

Through mass recruitment we assist employers who have a number of openings to fill. We are available to provide services at your place of business. Or if you need a facility in which to interview, we can accommodate your requirements with the availability of our conference rooms. We will refer one qualified applicant or hundreds, based on your needs.

#### **● Veterans Preference**

In an effort to assist you with job openings, we file search or match your job openings with our applicant files, referring qualified veterans first. This Veterans Preference Program is mandated by federal law and insures veteran priority in the hiring process. Veterans Employment Representatives also provide assistance to employers to enable them to meet their obligations under the following programs:

- Federal Contractor Job Listing
- Federal Apprenticeship Programs
- Veterans Reemployment Rights

Our Department networks with the Community Action Agencies. We refer appropriate veterans to these agencies for job training or tuition assistance. They in turn refer customers to us for placement. For more information and assistance, contact your local NH Employment Security Office and ask for a Veterans Representative. NHES also networks with all other veterans organizations to assist both the employer and the veteran including: the Dept. of Veterans Affairs, VFW, American Legion, AMVETS, DAV, Vietnam Veterans of America, the State Veterans Council, Veterans' Employment and Training Service (DOL), and others.

#### **● Foreign Labor Certification**

The Foreign Labor Certification Program is federally funded through a contract with the U.S. Department of Labor. Prior to bringing foreign workers into the U.S., employers must file a labor certification application with the Foreign Labor Certification Unit of the NH Employment Security (NHES). This unit issues a priority date and processes the application. In connection with filing the foreign labor certification application, the unit is required to determine the prevailing wage for the occupation in the area of intended employment, and to initiate a work search to recruit and refer qualified U.S. workers to the job opening. The employer can reject U.S. applicants only for job-related reasons. After form corrections and recruitment, the application is forwarded to the U.S. Department of Labor, for certification or denial.

#### **● Affirmative Action/EEO/ & Federal Contractor Job Listing (FCJL)**

We will work with you to recruit and place candidates to meet your affirmative action goals. Employers who have contracts with the government for \$10,000 or more must take affirmative action for the hiring, training, and advancement of qualified Vietnam era, special disabled veterans, and recently separated veterans. Contractors and subcontractors are required by law to file available openings with a local NHES office, except for top executive and top management positions, or positions lasting three days or less.

## **The Work Opportunity Tax Credit (WOTC) Program and the Welfare-to-Work Tax Credit**

WOTC is a cost effective incentive for employers to hire members of certain groups who traditionally have had difficulty obtaining and holding jobs. The Work Opportunity Tax Credit can substantially reduce the amount of Federal Taxes the employer must pay.

### **How much is the Credit?**

The employer can claim 40% of all wages paid up to \$6,000, for employees working for 400 hours or more or the employer can claim 25% of all wages paid if the employee works for the minimum of 120 hours. Maximum credit is \$2,400 per employee (except Summer Youth).

### **Who can take advantage of the Credit?**

All businesses who are subject to Federal Income Tax Law qualify.

### **What are the target groups?**

There are nine groups:

- A. Long-term Family Assistance recipient
- B. Other Family Assistance Recipient
- C. Veteran--A veteran and a member of a family that received food stamps for at least a 3-month period during the 15 months ending on date of hire.
- D. 18-24 Year-Old Food Stamp Recipient
- E. 18-24 Year-Old EZ/EC/RC Resident
- F. 16-17 Year-Old EZ/EC/RC Resident
- G. Vocational Rehabilitation Referral
- H. Ex-felon
- I. SSI Recipient

## **Welfare-to-Work Tax Credit**

This credit is effective for individuals beginning work after January 1, 1998. This is for long-term Family Assistance Recipients. For this Credit, the employer can claim 35% of qualifying first-year wages and 50% of qualifying second-year wages, for each employment year, up to \$10,000 of wages paid. These employees must work at least 400 hours before the employer is eligible to claim the Welfare-to-Work Credit. The process and the forms are the same as they are for WOTC.

### **What forms should you use?**

Employers use IRS Form 8850 WOTC Pre-Screening Notice and Certification Request to pre-screen applicants for the program and U.S. Dept. Of Labor, Form 9061 Individual Characteristics Form.

### **How is the Credit obtained?**

The employer must request Certification in writing for each employee. This is done by: Completing a WOTC Pre-Screening Notice on or before the day the job offer is made and sending it to NHES **no later than 21 days after the start work date**. Employers must also complete an Individual Characteristics Form and submit it with supporting documentation for the target group chosen.

### **Mail WOTC Requests for Certification to:**

NH Employment Security  
WOTC Certifying Unit - Operations  
32 South Main Street  
Concord NH 03301-4857

### **For more information & forms**

Call the WOTC Unit at (603) 228-4079, or write to the address above. Information and forms are available on the Internet at [www.nhes.state.nh.us](http://www.nhes.state.nh.us) and [www.irs.ustreas.gov](http://www.irs.ustreas.gov). Employers may also request Form 8850 by calling, 1-800-829-3676 or both Form 8850 and Form 9061, by using the Fax-On-Demand Service by calling 1-877-828-2050 from a FAX machine.

### **How is the Credit taken?**

After a review of the forms by the WOTC Certifying Unit, if the employee is found eligible, a Certification will be issued for that employee. IRS Form 5884 is used to file for the Credit.

## NHES Resource Centers

### A service center with resources, tools and information for job seekers and employers

Located within each of our 13 NH Employment Security Offices is the NH WORKS Center. This is where the NH WORKS System offers collocated services, resources and tools from other partner agencies for the convenience of job seekers and employers. The NH WORKS System Web Site is [www.nhworks.org](http://www.nhworks.org). Within the NH WORKS System, NHES offers employer information, publications, and services in our Resource Centers and on our Website at [www.nhes.state.nh.us](http://www.nhes.state.nh.us) (a virtual Resource Center).

The NHES Resource Centers provide the resources, tools, and information for a self-directed work search for people looking for work or looking to change jobs. Both employers and job seekers can access our Website for employment related sites, like America's Job Bank, publications, economic and labor market information, and other business and government sites.

Employers are invited to use the resources offered in the centers. NH Employment Security offers Employer Seminars; informational seminars; workshops; and presentations with other federal, state, county, city and supportive service agency representatives for both job seekers and employers. Employers may also find information and most of our publications on our Website at [www.nhes.state.nh.us](http://www.nhes.state.nh.us). Our Website is a virtual Resource Center and may be more convenient to access than visiting the centers.

Agencies in New Hampshire are working in partnership to bring services and easy access to information and resources in one place for employers and individuals looking for work. They provide information on: training, educational resources, disabilities, economic and labor market information, employee retention, business expansion, and more. The NH WORKS One-Stop Partner Agencies include: the Dept. of Health and Human Services; the NH Community Technical College System; the State of NH Vocational Rehabilitation; the Community Action Agencies; the Senior Community Service Employment Program /AARP; and NH Employment Security.

### NH Employment Security networks with the following agencies to provide Information and services for employers and job seekers:

Dept. of Resources and Economic Development  
Dept. of Health and Human Services  
Community Action Agencies  
NH Community Technical College System  
Senior Employment Services Program/AARP/VITA  
State of NH Division of Vocational Rehabilitation  
NH Dept. of Education  
Social Security Administration  
Office of State Planning  
Dept. of Revenue  
Secretary of State's Office  
Dept. of Labor Veterans' Employment & Training Service  
State and Federal Bureaus of Apprenticeship  
Chambers of Commerce  
Economic Development Councils  
State and Federal Dept. of Labor  
Human Rights Commission  
EEOC  
NH Career Resource Network Programs  
Federal Office of Personnel Management  
Easter Seals  
SCORE

State of NH, Div. of Personnel  
UNH Cooperative Extension  
City Welfare Offices  
The Governor's Commission on Disabilities  
Dept. of Veterans Affairs  
State Veterans Council  
The American Legion  
Veterans of Foreign Wars  
Disabled American Veterans  
NH HELPLINE  
Small Business Administration  
UNH Cooperative Extension  
U.S. Armed Services  
NH Healthy Kids  
Crotched Mountain  
The Workforce Opportunity Council, Inc.  
Consumer Credit Counseling Service  
Granite State Independent Living Foundation  
JAN  
IRS  
Job Corps

*NH Employment Security is a proud member of America's Workforce Network & NH WORKS*





## The New Hire Reporting Program

### What is "New Hire Reporting?"

Welfare reform legislation requires all employers to report certain information on 'new hires' to a designated state agency. In New Hampshire that agency is NH Employment Security (NHES). When "new hire" data is matched against the names of child support debtors on the state and national levels, the Office of Child Support Enforcement is able to locate and collect child support from non-custodial parents living here and in other states. This is child support which might have otherwise come from public assistance dollars supported through our taxes.

#### Whom do you report?

You must file a report on all newly hired and rehired employees. A rehired employee is one who is returning to work for you after a permanent separation, or one who is returning to work after a 26 consecutive week break in service for any reason. Rehires also include those seasonal employees who return to work after a break in service of 10 weeks or more, and for whom, at the time of the layoff, you were under an order to withhold wages.

You must also file a *New Hire Report* on an independent contractor if the contract for services is with an individual or sole proprietor, and you expect reimbursement for services to meet or exceed \$2,500 in a calendar year's time. Contract for services include oral or written, and formal or informal agreements.

#### How soon must you file a New Hire Report?

In New Hampshire you must report a *New Hire* to NHES **within 20 days of the "date of hire."** The "date of hire" is the first day services are performed for wages or any other form of compensation, or under contract.

#### What must be reported on each New Hire Report? The most important information you can provide is the social security number.

- Employee's/Contractor's **Complete Name**
- Employee's/Contractor's **Complete Home or Business Address**  
Physical address--not PO Box
- Social Security Number
- Employer's Name
- Employer's Address
- Federal Employer Identification Number
- NHES Employer Account Number (if any)
- Date of Hire (optional)
- Work State (optional)
- Type of Hire (i.e. employee, contractor (optional))

#### How do you file New Hire Reports?

You can file *New Hire Reports* by mailing or FAXING a copy of the employee's W-4 form or by mailing or FAXING an equivalent form approved and/or provided by NHES. To report independent contractors, you may use a "Request for Taxpayer Identification Number and Certification," also known as a "W-9" or an equivalent form approved and/or provided by NHES.

#### Mail or FAX "New Hire Reports" or magnetic media to: NH Employment Security

PO Box 2092

Concord, NH 03302-2092

FAX: (603) 229-4324 or 1-888-783-3598

You may also file *New Hire Reports* through magnetic media (tape, cartridge, or 3 1/2" diskette). If you use magnetic media, you must make two monthly transmissions which are not less than 12 days nor more than 16 days apart. For more information on magnetic medium reporting, contact the NHES Supervisor of Data Preparation at (603) 228-4011.

#### What is the definition of "employer" for New Hire Reporting purposes?

The legislation provides that an "employer" for *New Hire* reporting purposes is the same for Federal Income Tax purposes (as defined by Section 3401(d) of the Internal Revenue Code of 1986) including any governmental entity, labor organization, limited liability company, or employing unit as defined in RSA 282 A:7. At a minimum, where an employing unit is required to give an individual a W-2 form, or a 1099 form, the employing unit must meet the *New Hire* reporting requirements.

#### Multistate Employers

If you have employees performing work in two (2) or more states, you are considered a Multistate Employer. Multistate Employers may report *New Hires* to each state in which they have employees working, or may select one of these states to report all *New Hires*. (The state in which the employee was hired, if different, is not a factor.) If one State is chosen, your *New Hire Reports* must be submitted by magnetic medium or electronically (if the state is equipped to receive transmissions this way). You must also provide notification of the state you have chosen to: Secretary, Department of Health & Human Services, Multistate Employer Registration, Box 509, Randallstown, Maryland, 21133.

**For more information on the "New Hire" Program, please call NHES at (603) 229-4371 or 1-800-803-4485.**

## Economic and Labor Market Information

NH Employment Security is a resource for employment statistics and demographics. This information is used by employers, planners, consultants, educators, legislators, economists, and the general public. The Economic and Labor Market Information Bureau collects, analyzes and disseminates labor market information and data, providing population profiles, employment and wage information, occupational employment projections, economic highlights and indicators and affirmative action data. This data is useful for analyzing current economic trends. These publications are available at no charge, except where noted. Most can be viewed, printed, and downloaded from the NHES Web Site at: [www.nhes.state.nh.us](http://www.nhes.state.nh.us) Here is a partial list of publications:

### Monthly Publications

*Economic Conditions in NH*  
*Local Area Unemployment Statistics*

### Semiannual/Annual Publications

*County Profile covering Employment and Wages  
for NH Counties, Cities, Towns, and Places*  
*Profile of NH and its Labor Market Areas-  
Employment and Wage Data*  
*NH Affirmative Action (Web only)*  
*Vital Signs: NH Economic and Social Indicators*  
*NH Occupational Employment and Wages*  
*Summary of the NH Economy*

### Special Publications

*People at Work: Staffing Patterns by Industry*  
*NH Employment Projections by Industry and Occupation*  
*NH Job Outlook and Locator Occupations by Industry*  
*NH Occupational Employment and Wages*  
*Monographs of Specific Industries and Occupations*  
*Licensed, Certified, & Registered Occupations in NH*  
*NH Unemployment Insurance Historical Data, 1970-1996 (Web only)*  
*Charitable Organizations in NH*  
*Childcare 2000*  
*Firms by Size in New Hampshire (Web only)*  
*High Tech Industries in New Hampshire (Web only)*  
*NH Benefits*  
*NH Career Resource Network (NHCRN) Newsletter*  
*NH Community Profiles (Web only)*  
*NH Commuting Patterns*  
*NH Job Notes*  
*In Focus: Special Topic Papers*  
*Nonfarm, Employment and Earnings (Web only)*  
*Retirement 2002*

For more information, to order publications, or to be put on a mailing list for any of these publications, contact the ELMI Bureau at (603) 228-4124 or visit our Web site at [www.nhes.state.nh.us/elmi/](http://www.nhes.state.nh.us/elmi/)

Unsure as to which publication will give you the information you need? Order the *User's Guide to Workforce and Career Information*.

## NHnetwork

NHnetwork is NH's Economic and Labor Market Information Data System at [www.nhes.state.nh.us](http://www.nhes.state.nh.us)

Find the most current information on:

- Average wages for an occupation
- The unemployment rate and labor force statistics
- Employer listing by location, industry or firm size
- Consumer Price Index (CPI)/Inflation
- Projected growth rates for industries and occupations
- Per capita, median family income
- Occupational licensing requirements
- Population data
- Type of worker by industry
- Industries employing a specific occupation
- Property tax rates and values
- Tax revenues
- Educational programs and schools offering them
- Building permits
- Retail sales
- Geographic area profile



## Unemployment Compensation

Unemployment Compensation provides temporary financial support to claimants when they become unemployed through no fault of their own, and are looking for work. Unemployment Compensation is available because employers who are subject to the New Hampshire Unemployment Compensation Law are taxed for this purpose. These taxes go into a fund established to pay unemployment benefits. This weekly benefit is paid to a person who: 1) Has been working in covered employment 2) Becomes unemployed through no fault of his/her own 3) Meets and maintains eligibility requirements 4) Files proper claims.

In the event a large layoff becomes necessary, NH Employment Security can provide employers with information and forms to make the transition for affected employees as convenient as possible. If necessary we will use Rapid Response Teams to provide information on unemployment, employment services, and supportive services.

### Notice of Claim

When an employee files a claim for Unemployment Compensation benefits, we send out a form called the *Notice of Claim*. The form provides information about what the former employee told us was their reason for separation, their dates of employment, and whether they received or can expect to receive any separation payments, such as vacation or severance pay. If the individual reports a "lack of work" separation, the employer is only required to respond to the form if they disagree with this reason, or they disagree with the reported dates of employment or separation pay information. Employer responses can be received via mail, by FAX, or by telephone. If the reason for separation is shown as a "voluntary quit" or "discharge", the employer is not required to respond to the form, even if they disagree with the other items which are reported on the form. In these cases, we will contact the employer to obtain information via the telephone, so no response to the form is required. If it is necessary to respond, the FAX number is (603) 656-6558. If you FAX this form, please do not duplicate by mailing it too. The *Notice of Claim* form also contains a waiver of appeal rights. If the unemployment is solely due to lack of work, the employer may use this waiver, thereby giving up the right to appeal the resulting determination.

### Assigning Benefit Charges

When the claimant's base period wages were earned from tax paying employers, the charge for benefits paid will usually be to the separate account of the Most Recent Employer--the last employer with whom the claimant's work record exceeded four consecutive weeks without receiving Unemployment Compensation or that employer for whom an individual's work record exceeds 9 weeks of employment in the immediately preceding 13 week period while the individual receives no Unemployment Compensation.

### Appeal Rights

Employers or claimants may appeal a decision regarding Unemployment Compensation benefits if they disagree with the ruling made by a Certifying Officer (CO) in a Benefit Adjudication Unit. An appeal must be filed or postmarked within 14 calendar days from the date the determination was mailed. Your copy of the Determination will show the date of mailing and the final day for filing your appeal. Employers and claimants may file an appeal on-line at [www.nhes.state.nh.us](http://www.nhes.state.nh.us) under "Employers" information, and "Unemployment Compensation and Taxes". **For more information, please call (603) 229-4371 to receive an Employer Handbook.**

## **Assistance With Unemployment Compensation Taxes**

The Unemployment Compensation program provides benefits to eligible workers who become unemployed through no fault of their own. Employers are taxed for this purpose if they are an "employing unit" and are considered subject to the Law.

### **Unemployment Compensation Taxes: Federal and State**

Unemployment Compensation taxes are paid by employers under two tax systems, Federal and State. Taxes are paid to the Federal government under the Federal Unemployment Tax Act (FUTA). These taxes are used to fund the administrative costs of the Federal and State Employment Security agencies. In New Hampshire, Employment Security collects the State Unemployment Compensation Taxes, and gives credit to employers on their Federal Unemployment Tax. An employer's federal tax is either 0.8% or 6.2%. When employers pay their State Unemployment taxes to us, we verify this to the federal government. If the employer pays the State Tax, he/she will pay the 0.8% Federal Tax rate: a discount of 5.4%.

### **State Unemployment Compensation Taxes**

New Hampshire employers have consistently paid one of the lowest average unemployment compensation tax rates in the country. New Hampshire employers are taxed on the first \$8,000 paid to each employee in a calendar year.

The basis of our tax program is simple: the more benefits that are paid to an employer's ex-employees or the greater his exposure to the risk of unemployment (measured by the amount of taxable wages paid), the more taxes he should pay. Taxes are placed into the Unemployment Compensation Trust Fund from which benefits are paid. Each year the Department analyzes each employer's experience in the program (his/her separate account) and assigns the tax rate set by law for that level of experience.

### **Required Records and Reports**

***All employing units must keep payroll records for inspection by authorized agents of the Department.***

### **Tax and Wage Reports**

Each employer must file an Employer Tax and Wage Report each quarter. The report serves two purposes: to provide wage information about individual employees to be used in determining potential entitlement to benefits and to establish the amount of taxable wages paid each quarter so that taxes due may be calculated and paid timely.

### **Magnetic Wage Reporting**

Each employer reporting wages for 250 or more employees and every person or business which, acting as an agent, reports wages for a total of 250 or more employees for one or more New Hampshire employers, must submit wage reports on magnetic tape or diskettes. An employer or agent subject to this requirement must contact our Electronic Data Processing Unit before submitting the first tape or diskette.

**For Information and Assistance** with your employer taxes, questions about tax liability, tax rates, wage reporting, covered employment and needed tax and wage forms, contact the Field Auditor available in each local office, or call 228-4141. You may also call 228-4038 or 228-4191 and request an Employer Handbook and the Unemployment Compensation Law Book for more detailed information on employer taxes.